

Exhibit 54

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07 JUN. 2006

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June 5, 2006

Via Federal Express
Leopoldo Conforti
Amministratore Delegato (General Counsel)
Alitalia Linee Aeree Italiane S.p.A.
Via A. Marchetti 111
Rome, Italy 00148

Re: *Dursun Oksuz and Alitalia Airlines*

Dear Mr. Conforti:

We represent Dursun Oksuz in connection with his employment by Alitalia Airlines ("Alitalia"). Mr. Oksuz is employed by Alitalia in the position of Vice President, Regulatory Affairs in New York. Based upon the information provided to us, we believe Mr. Oksuz is a victim of sexual harassment by several members of Alitalia's management, including a senior corporate official, in violation of federal, state and local laws. Mr. Oksuz is currently on medical leave for treatment of his emotional injuries stemming from the sexual harassment. I am prepared to provide you with detailed information regarding the sexual harassment suffered by our client.

Mr. Oksuz would prefer to resolve this matter without litigation. I would therefore appreciate an opportunity to discuss with you or your representative the possibility of an amicable resolution of this matter. If I do not hear from you by Friday, June 9, 2006, I will assume that Alitalia does not desire to work toward an amicable resolution and we will advise our client accordingly.

Very truly yours,

Richard S. Corenthal

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